



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Assembly Bill 339**

**Assembly  
Amendment 1**

*Memo published: September 7, 2005*

*Contact: Philip G. Cardis, Staff Attorney (267-0683)*

This bill creates a property tax exemption for machinery and equipment used primarily in the operation of a restaurant's kitchen to prepare or serve food or beverages, regardless of whether the machinery or equipment is attached to real property.

### **Assembly Amendment 1**

Modifies the bill in the following manner:

- Clarifies the definition of "restaurant" under the bill. The amendment provides that a "restaurant" includes pizza delivery establishments, snack bars, beverage bars, takeout food shops, and mobile food services, including mobile snack stands, mobile canteens, and ice cream vendors.
- Clarifies the definition of restaurant "equipment" under the bill to specifically include "refrigerators and other storage equipment."
- Changes the effective date of the bill so it would apply to property tax assessments as of January 1, 2006.

### **Legislative History**

On September 6, 2005, the Assembly Committee on Small Business introduced Assembly Amendment 1 by unanimous consent.

The Assembly Committee on Small Business recommended for adoption Assembly Amendment 1 and passage of the bill, as amended, by a vote of Ayes, 7; Noes, 0.

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